

SUBSTANCE ABUSE TREATMENT FACILITY SALES TAX EXEMPTION

Prior Law

Iowa Code subsection 423.3(18) provides a sales tax exemption on tangible personal property sold and services furnished to certain nonprofit entities that are specified in the section.

New Provisions

New subpart 423.3(18)(g) adds substance abuse treatment or prevention facilities that receive block grant funding from the Iowa Department of Public Health to the list of entities whose purchases of tangible personal property and services are exempt from sales tax.

Section Amended

Section 1 of 2012 Iowa Acts Senate File 2333 amends section 423.3, subsection 18, Code Supplement 2011, by adding a new paragraph "g."

Effective Date

July 1, 2012